

EXHIBIT L

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May 22, 2007

VIA HAND DELIVERY

Timothy Hogan, Esq.
Lynch, Ichida, Thompson, Kim & Hirota
First Hawaiian Tower
1132 Bishop Street, Suite 1405
Honolulu, Hawaii 96813

Re: Attorney's Fees and Costs Awarded to C&S

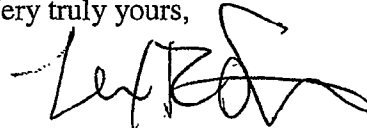
Dear Tim:

On behalf of C&S Logistics of Hawaii, LLC, C&S Wholesale Grocers, Inc., C&S Acquisitions, LLC, ES3, LLC and Richard Cohen demand is hereby made for payment from Mr. Wayne Berry in the amount of \$84,758.98 plus post-judgment interest from March 2, 2007. Please deliver payment in full to my office by the close of business of May 31, 2007. Judgment was final on March 2 when the Court's order was entered in the civil docket under Rule 79(a), and no party has requested a stay.

I am setting the Examination of Judgment Debtor for June 4, 2007 at 9:30 a.m. in my office. If the judgment is satisfied prior to that date, the examination will be cancelled. Also, if June 4 is inconvenient for you or Mr. Berry please advise me of dates later that week when Mr. Berry would be available for his examination.

Thank you for your attention to this matter.

Very truly yours,



LEX R. SMITH
for
KOBAYASHI, SUGITA & GODA